IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 24753 of 2007(V)

PETITIONER:

C.BHASKARAN NAIR,
HILL VIEW, MARIYATHURUTHU, KOTTAYAM-27.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS:

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1. ASST. COMMISSIONER (ASSMT.),
COMMERCIAL TAXES, SPECIAL CIRCLE, KOTTAYAM.

2. THE DISTRICT COLLECTOR,
KOTTAYAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 24753 OF 2007

Dated this the 16th day of August, 2007

JUDGMENT

Petitioner's grievance is that even after obtaining favourable orders in appeals and sales tax assessments are revised vide Exts.P16 to 19 which pertain to assessment years 1992-93, 1993-94 and 1997-98, attachment based on original demands are still retained. According to the petitioner, revised assessment is only passed for two years and for the assessment year 1997-98 the officer is yet to revise the assessment. Petitioner has filed rectification applications against revised orders on the ground that such orders contain mistakes that are rectifiable under Section 43 of the KGST Act. In the circumstances, W.P. is disposed of directing the first respondent to revise the assessment for 1997-98, if not already done, based on the orders of the first appellate authority and pass orders on the rectification applications for 1992-93 and 1993-94 within a period of one month from now. As and when revised orders are issued, the first respondent will send a copy of such orders to the second respondent for modifying recovery

proceedings. If balance liability is paid, then attachment will be lifted without any delay. In any case recovery should be based on revised orders to be issued by the Officer as above.

(C.N.RAMACHANDRAN NAIR)
Judge